

SCHEDULE 22.001

FY2004 FULL COST ALLOCATION PLAN

CITY OF HOUSTON

PW & E. - ENGINEERING CONSTRUCTION & REAL ESTATE ADMINISTRATION

NATURE AND EXTENT OF SERVICES

The Administration of the Engineering Construction and Real Estate Group (ECRE) (formerly called Capital Projects) of the Public Works and Engineering Department provides support services to the ECRE Group which implements the City's Capital Improvement Plan (CIP) by providing engineering and construction management services and by acquiring real property. The relative size of the operating expenditures is the basis for allocating the administrative costs.

City of Houston, Texas
FY 2004 Full Cost Alloc. Plan
PW ECRE. ADMIN
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$864,416			\$864,416
Deductions:				
CAPITAL OUTLAY				
Total deductions:				
Allocated additions:				
EQUIPMENT DEPRECIATION	121,260		121,260	
GENERAL CITYWIDE SERVICES	29,973	1,888	31,861	
F&A ADMINISTRATIVE SERVICES	3,238	513	3,751	
F&A INFORMATION SERVICES	13,802	1,728	15,530	
F&A TAX AND REVENUE	2,392	297	2,689	
F&A FINANCIAL SERVICES	3,577	442	4,019	
AFFIRMATIVE ACTION	234	24	258	
MAYOR'S OFFICE - EXECUTIVE	2,282	1,881	4,163	
HUMAN RESOURCES	1,378	247	1,625	
CONTROLLER'S OFFICE	8,174	1,446	9,620	
LEGAL DEPT.	19,981	5,531	25,512	
CITY SECRETARY'S OFFICE	1,234	315	1,549	
CITY COUNCIL	8,388	1,362	9,750	
PW & ENG. ADMIN	35,735	1,346	37,081	
BUILDING SERVICES	6,048	255	6,303	
CONVENTION/ENTERTAIN. RENTAL		102	102	
POLICE. RECORDS		857	857	
HEC LEASE EXP		14,650	14,650	
Total allocated additions:	257,696	32,884	290,580	290,580
Total to be allocated:	\$1,122,112	\$32,884		\$1,154,996
	=====	=====		=====

City of Houston, Texas
FY 2004 Full Cost Alloc. Plan
PW ECRE. ADMIN
Schedule of costs to be
allocated by function

	Total General & admin	ADMIN & ACCOUNT
Wages & benefits		

SALARIES & WAGES	\$663,548	\$663,548
FRINGE BENEFITS	191,106	191,106
Other expense and cost		

SUPPLIES	923	923
OTHER CHARGES	8,839	8,839
CAPITAL OUTLAY		
Departmental		
Expenditures	864,416	864,416
Functional cost	864,416	864,416
Additions: 1st		
Others	257,696	257,696
Reallocate admin	(257,696)	257,696
Allocable costs	1,122,112	1,122,112
1st Allocation	1,122,112	1,122,112

Additions: 2nd		
Others	32,884	32,884
Reallocate admin	(32,884)	32,884
Allocable costs	32,884	32,884
2nd Allocation	32,884	32,884

DMG/NGCS II
06/05/2003

City of Houston, Texas
FY 2004 Full Cost Alloc. Plan
PW ECRE. ADMIN
Schedule of costs to be
allocated by function

Detail page 215
Schedule 22.003
FISCAL 2002
(continued)

	Total General & admn	ADMIN & ACCOUNT
Total allocated	\$1,154,996 =====	\$1,154,996 =====

City of Houston, Texas
FY 2004 Full Cost Alloc. Plan
PW ECRE. ADMIN
Detail allocation of
ADMIN & ACCOUNT

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
PW ECRE. DESIGN	13,089	81.908	\$919,107		\$919,107	\$26,935	\$946,042
PW ECRE. REAL ES	1,502	9.399	105,470		105,470	3,091	108,561
PW ECRE. PLANNIN	1,389	8.693	97,535		97,535	2,858	100,393
Subtotal	15,980	100.000	1,122,112		1,122,112	32,884	1,154,996
	-----	-----	-----	-----	-----	-----	-----
Total	15,980	100.000	\$1,122,112		\$1,122,112	\$32,884	\$1,154,996
	=====	=====	=====	=====	=====	=====	=====

(A) Alloc basis: Operating Expenditures

Source: FY 2002 Actual Expenditures

DMG/NGCS II
06/05/2003

City of Houston, Texas
FY 2004 Full Cost Alloc. Plan
PW ECRE. ADMIN
Departmental Cost
Allocation Summary

Detail page 217
Schedule 22.005
FISCAL 2002

	Total	ADMIN & ACCOUNT
PW ECRE. DESIGN	\$946,042	\$946,042
PW ECRE. REAL ES	108,561	108,561
PW ECRE. PLANNIN	100,393	100,393
Direct Billed		
Total	\$1,154,996	\$1,154,996
	=====	=====